

103^D CONGRESS
1ST SESSION

H. R. 2142

To amend the Internal Revenue Code of 1986 to allow the child and dependent care credit to nonmarried individuals who are full-time students.

IN THE HOUSE OF REPRESENTATIVES

MAY 18, 1993

Mr. FRANK of Massachusetts (for himself and Mrs. MINK) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow the child and dependent care credit to nonmarried individuals who are full-time students.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That (a) subsection (d) of section 21 of the Internal Reve-
4 nue Code of 1986 (relating to earned income limitation)
5 is amended by adding at the end thereof the following new
6 paragraph:

7 “(3) SPECIAL RULE FOR NONMARRIED INDIVID-
8 UAL WHO IS A STUDENT.—In the case of an individ-
9 ual who is not married at the close of the taxable
10 year and who is a student, for purposes of sub-

1 section (b)(2) and paragraph (1) of this subsection,
2 such individual shall be deemed for each month dur-
3 ing which such individual is a full-time student at an
4 educational institution to be gainfully employed and
5 to have earned income of not less than—

6 “(A) \$200 if subsection (c)(1) applies for
7 the taxable year, or

8 “(B) \$400 if subsection (c)(2) applies for
9 the taxable year.”

10 (b) The amendments made by paragraph (1) shall
11 apply to taxable years beginning after December 31, 1993.

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